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216. There was a net incoming of Rs. 38·10 lakhs under Reserve and Depreciation Funds and of 42·75 lakhs under "Local and Other Funds." The net incoming of Rs. 131·78 lakhs under Advances was mainly the net result of the transactions under the three principal adjusting accounts, *viz.*, (1) Adjusting account with Railways (33·49 lakhs), (2) Adjusting account between Central and State Governments (109·77 lakhs), and (3) Inter-State Suspense (3·63 lakhs). The heavy net out-going of Rs. 194·30 lakhs under "Suspense" comprises a net out-going of (1) 59·43 lakhs under "Account of State transactions outside the State" and (2) 151·88 lakhs under Account Current with the Accountant-General, Madras (Suspense Account with the Accountant-General, Madras, 59·85 lakhs, Civil Station Treasury—27·82 lakhs and Jamakarch Account 64·21 lakhs) with a net incoming of Rs. 17·01 lakhs under Suspense proper. The net out-going of Rs. 6·40 lakhs under Loans was mainly due to the Grant of Loans to the Mysore Radio and Electricals Manufacturing Company, Ltd., to the extent of Rs. 6 lakhs.

(ii) Excise.

Distillery.

217. The Mysore Sugar Company, Ltd., Mandya, continued to be the manufacturing contractors for the supply of liquors to the State. Their contract for the supply of liquors was extended for a period of two years from 1st July 1950.

A. Molasses Arrack ... 10 As. per gallon.

B. Special Liquors.—

1. Rs. 3–8–0 per gallon (naked) manufactured from jaggery spirits.
2. Rs. 3–7–0 per gallon (naked) manufactured from Molasses arrack.
3. Rs. 5-0-0 bottling charges per gallon in quart bottles.
4. Rs. 10-0-0 bottling charges per gallon in pint bottles.
5. Rs. 4-0-0 packing charges per case containing not less than six gallons in pints or eight gallons in quarts.

218. The rate of ten annas per gallon of molasses arrack of 35° U.P. payable to the Mysore Sugar Company, Ltd., was continued for a further period from 1st April 1950 to 30th June 1951.

219. There were 20 arrack bonded depots at the close of the year. The number of shops licensed for the retail vend of molasses arrack was 121 (121), while that for the sale of bottled liquors was 11 (11). The consumption of arrack of 35°U. P. was 3,27,662 (2,50, 232), gallons while that of special liquors supplied in bottles was 18,632 (14,380) gallons. The supply of country spirits to shops was not controlled by quotas. Arrack.

220. Forty-six thousand five hundred and sixty-two gallons of rectified spirits, including absolute alcohol, were issued from the Mandya Distillery.

221. A total quantity of 58,820·5 gallons of denatured spirits was issued from the distillery. One hundred and eleven licenses were issued for the possession, use and sale of denatured spirits. Denatured spirits.

222. Quantities of 3,36,080·7 gallons of molasses arrack of 35°U. P. and 17,971 gallons of 20°U. P. and 2,345 gallons of 25° U. P. special liquors were manufactured in the distillery during the year. Of these, 3,25,206·43 gallons of molasses arrack and 17,497 gallons of special liquors were issued for consumption in the State. Molasses arrack and special liquors.

223. The number of shops for the sale of date and cocoanut toddy was 588, while that for the sale of Bagani toddy was 76. No trees were permitted to be tapped, free of tree tax, for domestic consumption. Toddy.

224. Consequent on the extension of total prohibition throughout the Madras State, no trees were licensed in Mysore for Madras shops, or in Madras for Mysore shops.

225. The work of conservation and improvement of date groves in Tumkur and Kolar Districts was given up due to the introduction of prohibition in those districts.

226. The consumption of beer amounted to 80,568 gallons during the year. The revenue realised from malt liquors amounted to Rs. 6,01,265 (Rs. 3,83,930). Malt and Foreign liquors.

227. The revenue realised under license and gallonage fees on foreign liquors was Rs. 3,86,196 (Rs. 2,22,177). Foreign liquors.

228. The consumption of ganja and opium during the year was 5,203 seers and 703 seers 24 tolas respectively. The revenue derived from ganja and opium was Rs. 10,51,854 (Rs. 7,52,074) and Rs. 3,85,928 (Rs. 1,97,913) respectively. Ganja and opium.

229. The total number of offences reported during the year under the Excise and Opium Acts was 1,276(2,459). Offences.

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Of these, 250 cases related to heinous offences, 40 to the cutting and removal of date leaves and trees and the remaining 986 to breaches of license conditions. The total number of offences relating to illicit distillation and kindred offences decreased from 699 to 36.

Finance

230. Including the arrears of Rs. 5,28,613 outstanding at the beginning of the year, the total demand of Excise Revenue amounted to Rs. 2,21,38,468. Of this, a sum of Rs. 2,13,08,935 towards the current demand and Rs. 3,11,855 towards old arrears were collected and no remissions were sanctioned, leaving a balance of Rs. 5,17,678 at the close of the year. The percentage of collection to the total demand was 7·97.

General

231. The distinction between High-duty and Low-duty areas was abolished and a uniform duty at Rs. 7-8-0 per gallon of arrack was levied and collected in all places. The foreign liquor licensees were permitted to import Indian made foreign liquors from 1st July 1950 subject to the payment of duty at Rs. 35 per proof gallon and cesses. Prohibition was not extended to the remaining four districts of Bangalore, Mandya, Mysore and Hassan.

232. The periodical publication of the Excise Supplement to the Mysore Police Gazette was continued.

233. Opium smoking has been forbidden throughout the State except by licensed persons who are certified to be confirmed addicts by an officer not lower in rank than that of a District Medical Officer. Besides, in the prohibition districts, the issue of Excise (Raw) opium for oral consumption is limited to persons similarly certified. The progressive reduction in the consumption of Excise opium in the State during the next nine years at the instance of the Central Government so that there will be no sale of Excise opium from 1st July 1959 was agreed to.

234. The Government of India ordered the constitution of an Expert Committee as a result of the recommendation of the All India Excise Conference, 1949, for regulating the inter-Provincial barriers in the movement of spirituous medicinal and toilet preparations, etc., and the reintroduction of uniformity in the levy of duty on those preparations.